

**RULES
OF
DEPARTMENT OF REVENUE
INCOME TAX DIVISION**

**CHAPTER 560-7-8
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560-7-8-.26 Claim for Refund of Taxes and Fees Imposed by Chapter 7 of Title 48.

(1) A claim for refund of taxes and fees, that have been erroneously or illegally assessed and collected, shall be made pursuant to Chapter 7 of Title 48 of the O.C.G.A. and O.C.G.A. § 48-2-35.

(2) Upon such claim for refund, the Commissioner may redetermine the entire tax liability of the taxpayer for the year or period for which the claim is filed, and even though no new assessments can be made on account of the expiration of the period of limitation, the taxpayer is nevertheless not entitled to a refund unless the taxpayer has actually overpaid his tax for such taxable period.

(3) Claims must be filed on the form prescribed by the Commissioner, and if the prescribed form is not timely filed the claim may be disallowed. If the taxpayer requests a refund in other than the prescribed manner within the period allowed by O.C.G.A. § 48-2-35 the taxpayer must, in order for the claim to be considered, show by satisfactory evidence that:

(a) The taxpayer did not have access to the internet; and

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(b) The taxpayer requested the prescribed forms from the Department of Revenue, the Department failed or refused to supply them, and the taxpayer's request for forms was made in sufficient time for the Department to mail and for the taxpayer to complete and submit the forms within the time prescribed by law.

(4) Unless otherwise specified by the Department, in the event a claim for refund is paid for an amount that is less than the amount claimed (including the applicable interest), the amount that is not paid shall be deemed denied.

Authority O.C.G.A. §§ 48-2-12 and 48-2-35.